

DEPARTMENT OF COMMERCE

Billing Code 3510-07-P

U.S. Census Bureau

Agency Information Collection Activities; Submission to the Office of Management and Budget (OMB) for Review and Approval; Comment Request; Annual Survey of School System Finances

The Department of Commerce will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. We invite the general public and other Federal agencies to comment on proposed, and continuing information collections, which helps us assess the impact of our information collection requirements and minimize the public's reporting burden. Public comments were previously requested via the Federal Register on August 25, 2020 during a 60-day comment period. This notice allows for an additional 30 days for public comments.

Agency: U.S. Census Bureau.

Title: Annual Survey of School System Finances.

OMB Control Number: 0607-0700.

Form Number(s):F-33, F-33(L1), F-33(L2), F-33(L3).

Type of Request: Regular submission, Request for a Revision of a Currently Approved Collection.

Number of Respondents: 3.681.

Average Hours Per Response: 1.12 hours.

Burden Hours: 4,130.

Needs and Uses: The U.S. Census Bureau, on behalf of the U.S. Department of

Education's National Center for Education Statistics (NCES), requests an extension with revisions of approval for the Annual Survey of School System Finances. The Census Bureau's collection of school district finance data and associated publications are the most comprehensive sources for pre-kindergarten through grade 12 finance data.

These data are collected from the universe of school districts using uniform definitions and concepts of revenue, expenditure, debt, and assets as defined by Financial Accounting for Local and State School Systems: 2014 Edition. This survey and the Annual Surveys of State and Local Government Finances (OMB No. 0607-0585) are conducted as part of the Census Bureau's State and Local Government Finance program. Data collected from cities, counties, states, and special district governments are combined with data collected from local school systems to produce state and national totals of government spending. Local school system spending comprises a significant portion of total government spending. In 2018, public elementary-secondary expenditures accounted for 40 percent of local government spending.

This comprehensive and ongoing time series collection of local education agency finances maintains historical continuity in the state and local government statistics community. Elementary-secondary education related spending is the single largest financial activity of state and local governments. Education finance statistics provided by the Census Bureau allow for analyses of how public elementary-secondary school systems receive and spend funds. Increased focus on education has led to a demand for data reflecting student performance, graduation rates, and school finance policy – all of which are related to the collection of this local education finance data. State legislatures, local leaders, university researchers, and parents increasingly rely on data to make substantive decisions about education. School district finance is a vital sector of the education data spectrum used by stakeholders to form policy and to develop new

education strategies.

The revisions, which will be incorporated in the FY20 collection scheduled for mailing in January 2021, will include the following: expanding the federal revenue section to reflect recent changes in legislation, the demand for information on other federal grants and renaming existing federal revenue data items to better match the federal grants that each are tied to. We will be adding new data items for special education expenditures in response to increasing demand by policymakers, researchers, and the general public for more detailed special education statistics.

We also plan to add new data items in response to the COVID19 pandemic and the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The CARES Act provides \$30.75 billion to public PK-12 and higher education school systems through a number of learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions. In some cases, the funding public school systems receive from the Coronavirus Relief Fund can potentially be substantially higher than the education-specific funding school systems receive from the Education Stabilization Fund. Revenues would be separately itemized and reported at the local education agency (LEA) level under the CARES Act funds and all expenditures must be paid from CARES Act revenues. In addition, the CARES Act Coronavirus Relief Fund is funded at \$150 billion for FY2020. The Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments provides that nonexclusive examples of eligible expenditures include "Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions."

The education finance data collected and processed by the Census Bureau are an essential component of the agency's state and local government finance collection and provide unique

products for users of education finance data.

The Bureau of Economic Analysis (BEA) uses data from the survey to develop figures for the Gross Domestic Product (GDP). F-33 data items specifically contribute to the estimates for National Income and Product Accounts (NIPA), Input-Output accounts (I-O), and gross domestic investments. BEA also uses the data to assess other public fiscal spending trends and events.

The Census Bureau's Government Finances program has disseminated comprehensive and comparable public fiscal data since 1902. School finance data, which comprised 40 percent of all local government spending in 2018, are currently incorporated into the local government statistics reported on the Annual Surveys of State and Local Government Finances. The report contains benchmark statistics on public revenue, expenditure, debt, and assets. They are widely used by economists, legislators, social and political scientists, and government administrators.

The Census Bureau makes available detailed files for all school systems from its Internet Web site, https://www.census.gov/programs-surveys/school-finances.html. This Web site currently contains data files and statistical tables for the 1992 through 2018 fiscal year surveys. Historical files and publications prior to 1992 are also available upon request for data users engaged in longitudinal studies. In addition to numerous academic researchers who use F-33 products, staff receive inquiries from state government officials, legislatures, public policy analysts, local school officials, non-profit organizations, and various Federal agencies.

The NCES use these annual data as part of the Common Core of Data (CCD) program.

The education finance data collected by the Census Bureau are the sole source of school district fiscal information for the CCD. NCES data users utilize electronic tools to search CCD databases for detailed fiscal and non-fiscal variables. Additionally, NCES uses F-33 education

finance files to publish annual reports on the fiscal state of education.

Affected Public: State, Local, or Tribal government.

Frequency: Annually.

Respondent's Obligation: Voluntary.

Legal Authority: Title 13 U.S.C., Sections 8(b), 161 and 182; Title 20 U.S.C., Sections

9543-44.

This information collection request may be viewed at www.reginfo.gov. Follow the

instructions to view the Department of Commerce collections currently under review by OMB.

Written comments and recommendations for the proposed information collection should

be submitted within 30 days of the publication of this notice on the following website

www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting

"Currently under 30-day Review - Open for Public Comments" or by using the search function

and entering either the title of the collection or the OMB Control Number 0607-0700.

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Department.

[FR Doc. 2020-24271 Filed: 11/2/2020 8:45 am; Publication Date: 11/3/2020]